

1 KAMALA D. HARRIS
Attorney General of California
2 GREGORY J. SALUTE
Supervising Deputy Attorney General
3 KEVIN J. RIGLEY
Deputy Attorney General
4 State Bar No. 131800
300 So. Spring Street, Suite 1702
5 Los Angeles, CA 90013
Telephone: (213) 620-2558
6 Facsimile: (213) 897-2804
Attorneys for Complainant

THIS IS NOT A DISCIPLINARY
ACTION OR FINAL DECISION
OF THE BOARD

8 BEFORE THE
9 CALIFORNIA BOARD OF ACCOUNTANCY
10 DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

11 In the Matter of the Accusation Against:

Case No. AC 2011-13

12 **JEFFREY WILLIAM FREEMAN**
13 1976 S. La Cienega Blvd., #124
Los Angeles, CA 90034-1627

ACCUSATION

14 Certified Public Accountant License No. 68714

15 Respondent.

16
17 Complainant alleges:

18 **PARTIES**

19 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as
20 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

21 2. On or about May 12, 1995, the California Board of Accountancy (Board) issued
22 Certified Public Accountant License No. 68714 to Jeffrey William Freeman (Respondent). The
23 Certified Public Accountant License was in full force and effect at all times relevant to the
24 charges brought herein and will expire on December 31, 2012, unless renewed.

25 **JURISDICTION**

26 3. This Accusation is brought before the Board, under the authority of the following
27 laws. All section references are to the Business and Professions Code unless otherwise indicated.

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1 judgment of conviction has been affirmed on appeal or when an order granting probation is made,
2 suspending the imposition of sentence, irrespective of a subsequent order under the provisions of
3 Section 1203.4 of the Penal Code allowing such person to withdraw his plea of guilty and to enter
4 a plea of not guilty, or setting aside the verdict of guilty or dismissing the accusation, information
5 or indictment."

6 REGULATORY PROVISIONS

7 7. California Code of Regulations, title 16, section 99 states in pertinent part:

8 "For the purposes of denial, suspension, or revocation of a certificate or permit pursuant to
9 Division 1.5 (commencing with Section 475) of the Business and Professions Code, a crime or act
10 shall be considered to be substantially related to the qualifications, functions or duties of a
11 certified public accountant or public accountant if to a substantial degree it evidences present or
12 potential unfitness of a certified public accountant or public accountant to perform the functions
13 authorized by his or her certificate or permit in a manner consistent with the public health, safety,
14 or welfare..."

15 8. California Code of Regulations, title 16, section 99.1 states:

16 "When considering the denial of a certificate or permit under Section 480 of the Business
17 and Professions Code, the suspension or revocation of a certificate or permit or restoration of a
18 revoked certificate under Section 11522 of the Government Code, the board, in evaluating the
19 rehabilitation of the applicant and his present eligibility for a certificate or permit, will consider
20 the following criteria:

21 "(1) Nature and severity of the act(s) or offense(s).

22 "(2) Criminal record and evidence of any act(s) committed subsequent to the act(s) or
23 offense(s) under consideration which also could be considered as grounds for denial, suspension
24 or revocation.

25 "(3) The time that has elapsed since commission of the act(s) or offense(s) referred to in
26 subdivision (1) or (2).

27 "(4) The extent to which the applicant or licensee has complied with any terms of parole,
28 probation, restitution or any other sanctions lawfully imposed against the applicant or licensee.

1 “(5) If applicable, evidence of expungement proceedings pursuant to Section 1203.4 of the
2 Penal Code.

3 “(6) Evidence, if any, of rehabilitation submitted by the applicant or licensee.”

4 **COST RECOVERY**

5 9. Section 5107, subdivision (a) of the Code states:

6 “The executive officer of the board may request the administrative law judge, as part of the
7 proposed decision in a disciplinary proceeding, to direct any holder of a permit or certificate
8 found to have committed a violation or violations of this chapter to pay to the board all reasonable
9 costs of investigation and prosecution of the case, including, but not limited to, attorney fees. The
10 board shall not recover costs incurred at the administrative hearing.”

11 **FIRST CAUSE FOR DISCIPLINE**

12 **(Criminal Convictions)**

13 10. Respondent is subject to disciplinary action under sections 5100, subdivision (a),
14 5106, and 490 of the Code, in conjunction with California Code of Regulations, title 16, section
15 99, in that Respondent has been convicted of crimes substantially related to the qualifications,
16 functions, or duties of a certified public accountant, as follows:

17 a. On or about August 12, 2010, after pleading nolo contendere, Respondent was
18 convicted of one felony count of violating Penal Code section 311.11(a) [possession of matter
19 depicting minor engaging in sexual conduct] and one misdemeanor count of violating Penal Code
20 section 314.1 [indecent exposure], in the criminal proceeding entitled *The People of the State of*
21 *California vs. Jeffrey William Freeman* (Super. Ct. Los Angeles County, 2010, No. SA074353).
22 Respondent was sentenced to 364 days in custody starting October 1, 2010, ordered to attend a
23 52-week Sex Offender Program, register as a sex offender pursuant to Penal Code 290.3 and
24 placed on formal probation for a period of 5 years with certain terms and conditions. The
25 circumstances surrounding the convictions are that from approximately November 2008 through
26 approximately March 2010, Respondent, by his own admission, exposed himself with his pants
27 and underwear down in public to female juveniles on multiple occasions. As a result of a search
28 warrant that was executed at Respondent’s residence, detectives with the El Segundo Police

1 Department found and seized pornographic images of minor females that had been downloaded
2 by Respondent on one or more of Respondent's computers.

3 **SECOND CAUSE FOR DISCIPLINE**

4 **(Unprofessional Conduct)**

5 11. Respondent is subject to disciplinary action under section 5100, in conjunction with
6 California Code of Regulations, title 16, section 99, in that in committing the acts alleged above
7 in paragraph 10, subparagraph (a), Respondent's actions constitute unprofessional conduct.
8 Complainant refers to, and by this reference incorporates, the allegations as set forth above in
9 paragraph 10, subparagraph (a), inclusive, as though set forth fully.

10 **PRAYER**

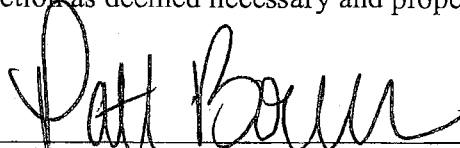
11 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,
12 and that following the hearing, the Board issue a decision:

13 1. Revoking or suspending or otherwise imposing discipline upon Certified Public
14 Accountant License No. 68714, issued to Jeffrey William Freeman;

15 2. Ordering Jeffrey William Freeman to pay the Board the reasonable costs of the
16 investigation and enforcement of this case, pursuant to Business and Professions Code section
17 5107; and

18 3. Taking such other and further action as deemed necessary and proper.

19
20 DATED: April 4, 2011


PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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